

## **Exhibit B**

**AP SERVICES, LLC**  
**Summary of Fees and Hours by Professionals and**  
**Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.**  
**For the Period January 1, 2020 through January 31, 2020**

<b>PROFESSIONAL</b>	<b>APS TITLE</b>	<b>RESPONSIBILITIES</b>	<b>RATE <sup>(1)</sup></b>	<b>HOURS</b>	<b>FEE\$</b>
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in bankruptcy court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	116.8	\$ 139,576.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in bankruptcy court; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	212.8	254,296.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support.	\$1,090	211.0	229,990.00
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple work streams and advise on various matters including the review of invoices for the determination of prepetition and postpetition, monthly operating reports, claims analysis, assessment of contracts for assumption or rejection and the review and analysis of the various term sheets and the Plan of Reorganization.	\$1,025	152.4	156,210.00
Mark J Brown	Managing Director	Direct the build out of the liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$1,025	4.0	4,100.00
Vance L Scott	Managing Director	Lead the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$1,025	64.4	66,010.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
Brooke Hopkins	Managing Director	Lead cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$1,025	127.6	130,790.00
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by the Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for on-site creditor advisor management meetings. Support Company's real estate team on bankruptcy-related owned and leased property issues.	\$950	196.2	186,390.00
John Kaplan	Director	Support cost reduction workstream and drive the Integrated Investment Planning & Project Execution Processes Implementation. Lead redesign of Main Replacement planning and project execution process.	\$950	133.3	126,635.00
Ken Chan	Director	Support cost reduction workstream activities. Lead overall vegetation management cost reduction (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead fleet management cost reduction (outsourcing, specs rationalization, process improvement, demand management). Assist electrical operations contracting and process improvement.	\$950	176.3	167,485.00
Rus Parashchak	Director	Support cost reduction workstreams and Integrated Investment Planning & Project Execution Processes Implementation. Help drive redesign of Main Replacement planning and project execution process.	\$950	58.1	55,195.00
Lisa Perfetti	Director	Work on cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$950	134.3	127,585.00
Virgilio E Sosa	Director	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Electric Operations Vendors.	\$950	197.0	187,150.00
Bradley Hunter	Director	Lead liquidity and cash management workstreams. Manage development and maintenance of cash forecast and actual tracking models. Coordinate production of periodic cash forecast reports for internal and external reporting. Participate in regular meetings with management to review cash flow trends and liquidity status.	\$910	7.9	7,189.00
Erik Bell	Director	Participate in cost reduction efforts around the Gas Operations and Power Generation groups including the identification and evaluation of specific opportunities to reduce expenditures and lower customer energy rates.	\$910	115.0	104,650.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staffing in the review of vendor invoices for a determination if services or goods provided were in the pre or post-petition period. Provide support to PGE accounting group in identifying and aggregating financial data for preparation of Monthly Operating reports for December. Develop and manage claims review teams to perform reconciliations of vendor trade claims against relevant company records and assist in resolution of causes for variances. Support development of liquidation analysis for the plan of reorganization.	\$910	121.5	110,565.00
Michael Cardinale	Director	Support efforts to improve the accuracy of month end cost accruals and remediation of the associated internal audit finding. Support the development and implementation of a refined and more standardized "to be" cost accrual process and recommend technology improvements to further automate and further increase the accuracy and internal controls of cost accruals.	\$910	204.0	185,640.00
Denise Lorenzo	Director	Manage process for submitting, approving and processing prepetition payments authorized under various first day motions (Supplier Management Committee). Design and manage process for reporting of executed prepetition payments and maintaining controls to ensure compliance with granted first day authority. Design and manage process for designating all executory contracts for assumption, rejection and renegotiation.	\$910	134.1	122,031.00
Russell L Aebig	Director	Focused on delivering the Performance Management Dashboard, integrating with the Business Finance Team and constituencies that are developing CMOC, and other related dashboards for PG&E executives. Review has been conducted from the business functionality down through data source and determining the current data reliability, accuracy, completeness and scalability across systems and databases in use for developing current reports.	\$840	154.6	129,864.00
Jeffrey W Kopa	Director	Build up of liquidation analysis to facilitate ongoing development of Disclosure Statement to support Plan of Reorganization process.	\$840	14.1	11,844.00
Michelle R Repko	Director	Design and manage process for all claims resolution efforts across various company functional teams. Manage and support comprehensive analysis of non-fire claims population to facilitate estimation for the plan of reorganization and financial reporting requirements. Support and manage various other case management efforts, including generation of cure exhibits, cure interest calculations and sources and uses analysis.	\$840	187.3	157,332.00
John Galiski	Director	Work on cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$840	177.8	149,352.00
Brent Robison	Director	Lead cross-functional effort with AP Services team and company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist company in development and formation of claims steering committee and organization-wide process for resolving claims. Assist company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$840	163.8	137,592.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
Eric J Powell	Director	Lead Construction Services and Engineering cost savings assessment which includes external sourcing labor and non-labor work and internal work and resource optimization. Coordinate interaction and work across the electric and gas lines of businesses.	\$840	169.6	142,464.00
Afshin Azarhi	Director	Support efforts to automate the integration of disparate data to support the analysis and certification of month end cost-accruals and assist with the identification and estimation of accruals through analysis of raw data extracts. Assist the Electric Ops team with identification, analysis, and dashboarding of Transmission and distribution data in preparation for automation and incorporation into PG&E's core system.	\$840	164.9	138,516.00
Patryk P Szafranski	Director	Serves as lead AP Services resource in the Sustainable Rate Trajectory Project Management Office. Lead AP Services team and client staff in reporting and tracking progress across all cost savings initiatives. Lead Workforce Optimization workstream. Prepare bi-weekly reports to senior PG&E leadership and Board, assist in interface, communications, and diligence support with potential investors and other internal and external stakeholders.	\$840	251.3	211,092.00
Travis Phelan	Director	Design and manage process for scanning 70,000 contract images to facilitate the identification contractual interest rate terms to be incorporated into interest calculation model for cure amounts.	\$800	15.2	12,160.00
Elizabeth Kardos	Director	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports.	\$710	2.4	1,704.00
Peng Bi	Senior Vice President	Develop SB247 financial impact model based on Tree Trimming contractors quotes. Support contractor negotiations. Develop and implement short-term Pre-Inspection cost reduction plan. Coordinate across multi-functional team within Vegetation Management to drive long term Vegetation Management program changes.	\$735	187.5	137,812.50
Rod G Maclean	Senior Vice President	Provide analytical support to cost reduction workstreams and analysis of PGE internal labor spend for each line of business.	\$735	140.1	102,973.50
Arnab Mukherjee	Senior Vice President	Support cost reduction workstream with specific focus on Integrated Investment Planning & Project Execution. Support assessment of current processes and development of recommendations for Main Replacement.	\$735	0.5	367.50
Kortney Bauer	Senior Vice President	Develop model for calculating claim adjustments resulting from anticipated cure payments. Provide oversight and support to process for diligence and generating third party claim settlement requests initiated by the company. Support various other case management efforts.	\$735	98.6	72,471.00
Michael C McCreary	Senior Vice President	Support spend reduction workstream with specific focus on Integrated Investment Planning & Projects Execution. Support assessment of current processes and development of recommendations for Pole Replacement.	\$690	100.5	69,345.00
Yong Zheng	Senior Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Gas Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Gas Operations Vendors.	\$690	217.9	150,351.00
Chris Sanchez	Senior Vice President	Support business plan development workstream. Assist in diligence support with internal and external stakeholders.	\$645	161.1	103,909.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
David Purcell	Senior Vice President	Support liquidity and cash management workstream and business plan development workstream. Build and maintain cash forecast, track and analyze actual results, and develop cash forecast reports for internal and external parties. Assist company staff in five year forecast consolidation and scenario modeling.	\$645	198.3	127,903.50
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with development of response materials to diligence requests, coordination with company, counsel and other constituents, tracking of response status, and reporting/presentations related thereto. Support development of contract cure interest calculation model.	\$645	164.1	105,844.50
Ceilla Velazquez-Chavez	Senior Vice President	Support cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements, in collaboration with the CPO and Internal Audit. Support workstream to identify financial control improvements to help with underlying issues such as AFPOs, accruals, etc.	\$645	56.7	36,571.50
Bryce Pyle	Senior Vice President	Support business plan development workstream with focus on validation of five-year forecast. Assist in diligence support with internal and external stakeholders.	\$645	242.4	156,348.00
Wally Li	Senior Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches; support and resolve user technical issues; develop and test requested changes (such as new functions/modules); handle data update, import, export, and archive upon requests.	\$620	67.8	42,036.00
Kaitlyn A Sundt	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports.	\$510	0.9	459.00
Laurie C Verry	Senior Vice President	Assist in the preparation of retention documents, relationship disclosures reports and monthly staffing and compensation reports.	\$510	0.2	102.00
Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Support PMO in developing structure and execution timeline.	\$630	222.7	140,301.00
Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to construction and engineering services spend optimization. Support PMO, steering committee and additional cost reduction efforts as necessary.	\$630	188.4	118,692.00
Sid Joshi	Vice President	Support the Supplier Reset Negotiations workstream for Tier 2 Supplier Outreach, as part of the assessment of executory contracts and overall spend reduction efforts.	\$605	153.4	92,807.00
Jeremy P Egan	Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 Electric Operations, as part of the assessment of executory contracts and overall spend reduction efforts. Serve as support to the principal negotiator for the Electric Operations Vendors.	\$605	164.8	99,704.00
Rohit Gujarathi	Vice President	Support cost reduction efforts for Vegetation Management workstream with focus on tree trimming and pre-inspection spend. Support client with data analysis and documentation for conducting negotiations with suppliers.	\$605	138.5	83,792.50

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
Drew J Willis	Vice President	Support the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Serve as principal negotiator for the Gas Operations Vendors.	\$605	179.1	108,355.50
Ryan N Witte	Vice President	Support cost reduction workstream activities within vegetation management and Fleet Management. Co-lead support of fleet and aviation cost reductions (outsourcing, specs rationalization, process improvement, demand management).	\$605	126.1	76,290.50
Spencer Dorsey	Vice President	Support liquidity, cash management and vendor management workstreams. Prepare daily cash report to monitor post-petition liquidity for PGE Treasury department/CRO/Deputy CRO. Build and maintain disbursements database to support payment tracking initiatives related to prepetition vs. postpetition payments and payments permissible under first day motion authority. Support claims management workstream.	\$515	190.3	98,004.50
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development and implementation of process for analyzing requests for settlement agreements related to third party bankruptcy claims. Manage various reporting related to claims, contracts, reconciliation status and prepetition accounts payable.	\$515	184.8	95,172.00
Robell G. Wondwosen	Vice President	Support cost reduction workstream with specific focus on implementation of PMO structure to support cost reduction initiatives. Provide ad hoc support to business plan development workstream.	\$515	206.5	106,347.50
Daniella Negron La Rosa	Vice President	Support the EO (Electric Operations) cost reduction team with specific focus on AFPO activity and management of contractor rates.	\$515	166.0	85,490.00
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts. Coordinate with PG&E Project Management Office for negotiations and contract cure amounts, and assist in analysis for Tier 1 and Tier 2 negotiations.	\$515	186.2	95,893.00
Bruce Smathers	Vice President	Support the cost reduction workstream within Gas Operations by identifying, evaluating, and tracking initiatives to lower customer energy rates.	\$515	134.2	69,113.00
Katie Glasscock	Vice President	Support claims management workstream and manage database containing all filed and scheduled claims as well as claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist company in preliminary assessment of existing claims population.	\$470	202.6	95,222.00
Brian Beilinson	Vice President	Support compliance with accounts payable segregation requirements by (1) designing a process and methodology for designating invoices as prepetition or post-petition and (2) training and managing a team of 30 billing analysts tasked with reviewing and classifying all 3-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) creating and teaching the general claims reconciliation training materials, 2) reviewing templates submitted by the claim reviewers for accuracy, and 3) managing the claims WIP queue and tracking results.	\$470	178.2	83,754.00

PROFESSIONAL	APS TITLE	RESPONSIBILITIES	RATE <sup>(1)</sup>	HOURS	FEES
Zachary A Pollack	Vice President	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the invoice review team as well as report on payment blocks and their dispositions. Manage contracts database and develop model for automated calculation of cure amounts for all unexpired PO based executory contracts to facilitate generation of cure exhibits to be filed with the disclosure statement.	\$470	182.8	85,916.00
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports.	\$450	10.1	4,545.00
Daniel J Tedder	Vice President	Support and maintain the claims and contracts website which facilitates the overall claims management and contract assumption/rejection processes.	\$445	1.0	445.00
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades	\$445	23.7	10,546.50
Karen S Castleberry	Vice President	Support case management activities.	\$295	5.8	1,711.00
April L Winn	Vice President	Support the EO (Electric Operations) cost reduction workstream.	\$295	0.8	236.00
Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports.	\$375	53.0	19,875.00
Austin Simon	Associate	Support cost reduction workstream activities within Vegetation Management and Fleet Management. Provide support to the principal negotiation team.	\$250	178.5	44,625.00
Zachary E Courie	Consultant	Support Supplier Management Committee process with the design and implementation of payment request forms, management of committee meeting agendas, and creation of payments report. Advise company on proper adherence to supplier management committee guidelines/requirements, designation of prepetition invoices and analysis required to support evaluation of potential operational integrity suppliers. Support the assessment of executory contracts by creating a contracts database, managing updates to the contracts webtool and database, and creating contracts reporting for management.	\$465	153.3	71,284.50
Tim T Kan	Consultant	Perform analysis and support for the Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services and IT Vendors as part of the assessment of executory contracts.	\$465	150.0	69,750.00
Barbara J Ferguson	Paraprofessional	Support claims management workstream.	\$315	14.7	4,630.50
Derrick Q Irving	Paraprofessional	Support claims management workstream.	\$315	24.5	7,717.50
<b>Total Professional Hours and Fees</b>				<b>8,724.3</b>	<b>6,330,122.00</b>

<sup>(1)</sup> As set forth in our Engagement Letter dated December 4, 2018, our standard hourly rates are reviewed yearly and certain professionals' rates were adjusted as of January 1, 2020 to reflect promotions and general market increases.